

2005

## IDAHO GROCERY CREDIT REFUND

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R  
M  
24  
TC2401  
5-12-05

Your first name and initial	Last name	Your Social Security Number <div style="display: flex; justify-content: space-around;"> <div><div></div><div></div><div></div></div> <div>-</div> <div><div></div><div></div></div> <div>-</div> <div><div></div><div></div><div></div><div></div></div> </div>
If a joint return, spouse's first name and initial	Last name	Spouse's Security Number <div style="display: flex; justify-content: space-around;"> <div><div></div><div></div><div></div></div> <div>-</div> <div><div></div><div></div></div> <div>-</div> <div><div></div><div></div><div></div><div></div></div> </div>
Mailing address		<input type="checkbox"/> Taxpayer deceased in 2005 <input checked="" type="checkbox"/>
City, State and Zip Code		<input type="checkbox"/> Spouse deceased in 2005 <input checked="" type="checkbox"/>

## A. INCOME

1. Enter your gross income. Include wages, salaries, tips, interest, dividends, self-employment income before expenses, farm income before expenses, rental income before expenses, and pensions. *Do NOT include Social Security benefits or Veterans Administration disability benefits.* .....

1

2. Enter the amount for your filing status from the filing status chart. See instructions. ....

2

3. Compare lines 1 and 2.

- If line 1 is equal to or larger than line 2, you cannot use this form. You must file an income tax return, Form 40.
- If line 1 is less than line 2, continue.

## B. REFUND CLAIMED

1. Enter the date of birth. ....

YOURSELF			SPOUSE		
<div></div> <div></div>	/	<div></div> <div></div>	<div></div> <div></div>	/	<div></div> <div></div>
month		day	month		day
		year			year

2. Check the boxes that apply.

- |                                       |                 |                          |   |                          |
|---------------------------------------|-----------------|--------------------------|---|--------------------------|
| ■ Age 65 or older .....               | \$35 per person | <input type="checkbox"/> | ■ | <input type="checkbox"/> |
| ■ Age 62, 63 or 64 .....              | \$20 per person | <input type="checkbox"/> | ■ | <input type="checkbox"/> |
| ■ Blind and under age 62 .....        | \$20 per person | <input type="checkbox"/> | ■ | <input type="checkbox"/> |
| ■ Disabled veteran under age 62 ..... | \$20 per person | <input type="checkbox"/> | ■ | <input type="checkbox"/> |

If you or your spouse have not filed this form before, provide a photocopy of the Veterans Administration document that establishes the disability.

\$20	\$35	\$40	\$55	\$70
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Total refund claimed (Check one box). ....

## C. SIGNATURE(S) REQUIRED

If you or your spouse are unable to sign, your representative must write "unable to sign" in the signature space(s) and enter his or her name, address and relationship.

If anyone other than the surviving spouse signs on behalf of a deceased person, IRS Form 1310 must be completed and attached.

Your Signature	Date
Spouse's signature (if a joint return, BOTH MUST SIGN)	Phone Number

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

4890



## Instructions for Idaho Form 24

### Who Qualifies to Use This Form

You may use this form if you were a resident of Idaho for all of 2005, you are not required to file an Idaho income tax return, and you (or your spouse):

- were 62 or older on 12/31/2005, or
- are blind, or
- are a disabled American veteran of any war engaged in by the U.S., with a recognized service-connected disability of 10% or more, or a Veterans Administration nonservice-connected disability.

If you are married and normally file a joint income tax return, you should file jointly on this form even if only one of you qualifies.

You cannot claim the grocery credit on more than one form.

### Filing Status Chart For Line 2

<u>Status</u>	<u>Income</u>
If you are Married:	
■ filing separate return .....	\$ 3,200
■ filing jointly, both under 65 .....	\$16,400
■ filing jointly, one spouse 65 or older .....	\$17,400
■ filing jointly, both spouses 65 or older .....	\$18,400
If you are Single:	
■ under 65 .....	\$ 8,200
■ 65 or older .....	\$ 9,450
If you are a Qualifying Widow(er) with a dependent child:	
■ under 65 .....	\$13,200
■ 65 or older .....	\$14,200
If you are Head of Household ( <i>you must have paid more than half the cost of maintaining a home for a qualifying person, such as a child or parent</i> ):	
■ under 65 .....	\$10,500
■ 65 or older .....	\$11,750

Do you need help completing this form? Visit your nearest Tax Commission office, or call (208) 334-7660 in the Boise area or 1-800-972-7660 toll free.

Boise	800 Park Blvd., Plaza IV
Coeur d'Alene	1910 Northwest Blvd., Suite 100
Idaho Falls	150 Shoup Ave., Suite 16
Lewiston	1118 F Street
Pocatello	611 Wilson Ave., Suite 5
Twin Falls	1038 Blue Lakes Blvd. N., Suite C

Hearing impaired callers (TDD): 1-800-377-3529